

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2013

February 1, 2020

SUMMARY OF BILL: Requires county legislative bodies to post administrative guidelines, procedures, regulations, and forms relating to the administration of certain privilege taxes on their website.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-4-2902, counties are authorized to levy a privilege tax on persons engaged in residential development of property, and use such revenue to defray the cost of providing school facilities.
- The proposed language requires administrative guidelines, procedures, regulations, and forms relative to such privilege tax to be posted on the county's website.
- There are approximately five counties who do not have county-specific websites or a county government page on a chamber of commerce's website.
- Counties will not be mandated to establish a county website in order to comply with the provisions of this bill.
- Any fiscal impact to local government as a result of posting such requirements on existing websites is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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